ED 164 898

CE 019 146

TITLE

Enterprise Standard Industrial Classification Manual.

.INSTITUTION

Executive Office of the President, Washington, D.C. Statistical Policy Div.

PUB DATE

LOD DATE

NOTE AVAILABLE PROM

28p.: Revised edition

Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (Stock Number

4101-00091, \$0-65)

EDRS PRICE DESCRIPTORS

MF-\$0.83 HC-\$2.06 Plus Postage.

Administration; Agriculture; Business;

*Classification; *Codification; Construction
Industry; Economic Factors; Financial Services;
Health Services; *Industry; Insurance Companies;
Hanufacturing; Public Service Occupations; Real
Estate; Retailing; Service Occupations; Standards;
Transportation; Utilities; Wholesaling

- ABSTRACT

This classification is presented to provide a standard for use with statistics about enterprises (i.e., companies, rather than their individual establishments) by kind of economic activity. The enterprise unit consists of all establishments under common direct or indirect ownership. It is defined to include all entities, including subsidiaries, where there is more than 50% ownership. The classification covers the entire field of economic activities: agriculture, forestry, and fishing; mining; construction; manufacturing; transportation and public utilities; wholesale trade, retail trade; finance, insurance, and real estate; services; and public administration. This classification is a revision of the 1968 Enterprise Standard Industrial Classification (ESIC). Most changes reflect the attempt to conform with the latest revision of the Standard Industrial Classification (SIC) (1972). (A table showing the changes is presented in the appendix.) The structure of the enterprise classification makes it possible to tabulate, analyze, and publish enterprise data on a division, two-digit, three-digit, or four-digit basis. Entries appear by field and contain the ESIC code number, the enterprise title, and the SIC code number. (CSS)

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PREFACE

The ENTERPRISE Standard Industrial Classification provides a standard for promoting the comparability of statistics about the fusiness enterprises of this nation. It is one part of a coordinated system of standards to establish comparability among statistics compiled by different agencies. This classification allows statistics classified by this standard to be related to statistics of establishments classified by the Standard Industrial Classification.

This revision of the Manual was the work of an Ad Hoc Group chaired by this Division. We wish to thank the Ad Hoc Group (listed below) for their contribution to this effort. We in the Office of Management and Budget, however, are responsible for the final decisions in this Manual.

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For sale by the Superintendent of Documents, U.S. Government Printing Office
Washington, D.C. 20402 - Price 65 cents
Stock Number 4101-00091

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INTRODUCTION

PURPOSE OF THE CLASSIFICATION

This Classification was developed to provide a standard for enterprises (i.e., companies, rather with statistics about individual establishments) by kind of economic their Its use will facilitate the collection, tabulation, on, and analysis of data relating to enterprises; and activity. presentation, will promote uniformity and comparability in the statistical data of federal government agencies. The classification of enterprises, rather than that of their constituent establishments, is used for compiling 'and analyzing financial and related statistics (such as income, expenses, and profits from the income statement; debt, liquidity, - and other balafice sheet items; and other data that may be available only on an enterprise basis).

DEFINITION OF THE ENTERPRISE

The enterprise unit consists of all establishments under common direct or indirect ownership. It is defined to include all including subsidiaries, where there is more than 50 nership. It may vary in composition ranging from a percent ownership. single legal entity (e.g. corporation, partnership, individual proprietorship) to a complex family of legal entities under common ownership. All subsidiaries of a subsidiary which are more than 50 percent owned would also be included. The 50 percent rule is to each level of subsidiaries. Even though a company may be able effectively to control another company with 50 percent or ownership, the controlled company is not to be considered. the enterprise. In some cases, it may not be feasible or to follow this definition. For this reason a detailed possible written description of the enterprise should be included in publications 'presenting enterprise industry statistics, especially if it differs from this definition.

SCOPE OF THE CLASSIFICATION

The Classification covers the entire field of economic activities: agriculture, forestry, and fishing; mining; construction; manufacturing; transportation and public utilities; wholesale trade, retail trade; finance, insurance, and real estate; services; and public administration.

The structure follows closely that of the Standard Industrial Classification (SIC)* used for the classification of establishments, thus providing a means for linking establishment statistics and enterprise statistics.

* Standard Industrial Classification Manual 1972, Office of Management and Budget, Stock number 4101-00.66, available at the Government Printing Office.

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ERIC Full Text Provided by ERIC

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The four-digit SIC structure is not practical for enterprise statistics since many enterprises encompass establishments in several industries. For instance, the Motor Vehicles and Equipment industry is made up of the establishment industries for Motor Vehicles, Motor Vehicle Parts, Truck and Bus Bodies, and Truck Trailers, since they are frequently owned by the same company.

The classification covers all enterprises, regardless of ownership. Where a classification by ownership or legal form of organization is needed, the classification appearing in the

Introduction of the SIC Manual should be used.

PRINCIPLES OF THE CLASSIFICATION

The following criteria were used as guidelines in evaluating the changes to the enterprise industries:

- (1) The industry classification for enterprises should be essentially compatible with that for establishments. However, the industrial activity patterns of enterprise organizations may in some instances result in enterprise industries crossing major groups or divisions.
- (2) The group of enterprises comprising an industry should be economically significant; that is, have 50,000 or more employees, or annual business receipts of \$2 billion or more.
- (3) The group of enterprises comprising an industry should be engaged to a high degree in the activity defining the industry, preferably 70 percent or more for nonmanufacturing and 60 percent or more for manufacturing.

This Classification is a revision of the 1968 Enterprise Standard Industrial Classification (ESIC). The revisions were evaluated on the basis of enterprise data from the 1967 Economic Censuses, and from other sources, by applying the criteria described above. Most of the changes were made so that the ESIC would conform with the latest revision of the Standard Industrial Classification (1972). Some additional industries were created, and in a few cases small industries were combined. A table showing the changes is shown in the Appendix.

BASIS FOR ASSIGNING INDUSTRY CLASSIFICATIONS TO ENTERPRISES

An enterprise should be assigned to the industrial classification which includes the plurality contribution of its establishments. Ideally, the value added by the establishments to the goods and services should be the measure for determining the classification. In practice, value added data are not always available; in these cases it is necessary to use whatever available measure of activity could most closely approximate the same results.

ERIC Fruit Taxt Provided by ERIC

STRUCTURE OF THE CLASSIFICATION

The structure of the Enterprise Classification makes it possible to tabulate, analyze, and publish enterprise data on a division, two-digit, three-digit, or four-digit basis. If possible, enterprises should be classified at the four-digit level even though the detail is not used in analysis or publication. This permits an agency to select the level of detail considered most appropriate for presentation of its data and to use radditional subdivisions in adapting this Classification for its own use, while still retaining basic comparability with the classifications used by other agencies. Any regroupings, or industry subdivisions should be clearly labeled.

INDUSTRY CODE NUMBERING SYSTEM OF THE CLASSIFICATION

The detailed enterprise industry code of the Classification is a four-digit number with a decimal point between the second and third digits to distinguish visually the Enterprise from the Establishment SIC numbering system. The first two digits of the code represent the Major Group, similar to that for the establishment SIC. The third and fourth digits represent the enterprise subdivision.

The codes for enterprise industries were selected to provide codes as close in content to the establishment SIC as possible, but they do not necessarily have the same definition as the establishment industry. Where the content of the classes was identical in the two systems, the SIC code was used. Where the content was different, another code was used if possible. Miscellaneous and "not elsewhere classified" industries were coded with "9" even though the industry was not identical in content to the SIC.

DEFINITION OF ENTERPRISE CLASSES

The enterprise industries are defined by one or more SIC industries as shown in the right hand column and are not defined specifically in this manual. The content of each enterprise industry is fully defined only by reference to the corresponding industries in the 1972 SIC Manual. The titles in this manual were shortened so they could be used in publication tables (4-digit titles have been limited to 36 characters and the rest to 38 characters).



ENTERPRISE STANDARD INDUSTRIAL CLASSIFICATION (1974)

	••••			•	•	SIC 6	code .
A .	A GRICULT	URE, FORE	STRY, A	ND FIS	HING		
01. 01.2 01.20 01.5 01.5	Field Fruits,	ural Prod rops crops vegetable	es, & n	ursery	stock.	011,3 0111-	39,91
02. 02.2 02.20 02.7 02.7	Livesto Livest Animal	ural Produckockspecialtic	· · · · · · · · · · · · · · · · · · ·	• • • • • • •		021-5	59,91
07. 07.4 07.40 07.9 07.90	Vetering Vetering Agricult	ural Servi ary servic nary servi tural serv ltural ser	ces ces	 	• • • • • • •	074	.5-R
08. 08.0 08.00	Forestry Forestr	Y	• • • • • •		• • • • • • •	081-5 0811-	51
09.0 09.00	Fishing, Fishing	Hunting, hunting, , hunting	and tr	apping		091-7	71
B. 10 10.0 10.00	Metal mi	ing ning ining				101-9	9
11. 4° 11.0 11.00	Coal min	nging				111.21	213
13.3 13.30 13.8 13.80	Crude pe Crude po Oil and	as Extract troleum (1 etroleum gas field gas field	no refi (no ref servic	ning) ining). es		131pt. 1311pt	.,21
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20.70	Fats and oils			2074-9)
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51.5	Groceries and related products	· 5141-9
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51.7	Petroleum and petroleum products:	.5152-9
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54.1	Grocery stores	
54.11	Grocery stores	
54.6	Retail bakeries	
54.60	Retail bakeries	
54.9	Food stores, nec	542-5.9
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55.	Automo	otive Deal	ers & S	Service	Station	s5	5	•	
55.1	New a	and used o	ar deal	lers	• • • • • •	5	51,2		
55.10	New	artd used	car dea	lers	• • • • • • •	5	11 ــ 511		٠,
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55.41	Gasc	oline Serv	ice sta	tions		5	541		
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55.90	- Auto	omotive de	alers.	nec		5	551-99		
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<u>5</u> 6.51	Fami	ly clothi	ng stor	es	• • • • • • •	5	651	~	
56:6	Shoe	stores		• • • • • •		5	66		
56:61-	Shoe	stores				5	661		-
56.9		el and ac						9	
56.90	Appa	rel and a	ccessor	y store	s nec	65	631.41.	81., 99	
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57.	Furnit	ure and H	ome Fur	nishing	s Stores	5	7		•
57.4	Furni	ture stor	esí.			5	71pt.		
57.40	Furfi	iture sto	res			5	712		
57.5	Appli	ancè, rad	io and	TV store	es	57	72,3pt.	•	+
57.50	App1	ianc a , ra	dio and	TV sto	res	57	722,32	• .	
57.9	Furni	ture and	home fu	rnishin	gs, nec.	5	71pt.,3 ₁	ot.	
57.90	Furn	iture and	home f	urnishi	ngs, ned	5	713-9,3	3 .	. •
58.	Datin-		9. 1	_ ⊢			_	* .	`
58.1	Eating	and Drin	King Pi	aces	• • • • • • •	58	3	•	•
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58.13	Eat1	ng places	•	• • • • • • •	• • • • • • •	58	312	•	
20.13	DLIII	king plac	es		-	58	313		
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59.21	Digu	or stores	G.	• • • • • • • •	• • • • • • •	50	2		
59.6	Nonet	ore retai	lere	• • • • • • •	• • • • • • •	50	21		• • •
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ESIC code

Title]

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75.90			7512-25,42-9	
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86.7 Members 86.71 Busines 86.73 Labor	ip Organizations. hip organizations ss & professional organizations ous organizations	associations	861-9 8611,21 8631	:
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89.3 Accounts 89.31 Account 89.9 Services	ering & architecting, auditing & bing, auditing & s, nec	ookkeepingbookkeeping	893 8931 841.2.81.92	,9
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```
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       : 1968 ESIO code (
 1974 -
                                       1974
                                               1968 ESIC code
        01.10,01.90pt.
 01.20
                                       23.11* 23.10
 01.50 *01 20,01.90pt.
                                       23.32 23.30pt.
                                       23.37
                                               23.30pt.
        01.30,01.90pt.,07.90pt.
 02.20
                                       23.39
                                               23.30pt.
 02.70
        01.90pt.,07.90pt.,
           09.00pt.
                                       24.11* 24.10
                                       24.20
                                               24.20pt.
 07 140
        07.22pt.
                                       24.30 کر 24.30pt.
07.90
        07.90pt.,07.22pt.,
                                       24.50
                                               37.90pt.,24.30pt.
          89.90pt.
                                              25.11pt.,24.30pt.
                                       25.11
 09.00
        09.00pt.,07.90pt.
                                       25.12 25.12,24.20pt.
25.19 25.19,25.11pt.
11.00* 12.00
                                      27.11* 27.10
                                       27.21 27.20
 13.30
        13.10pt.
 13.80
        13.81,13.89
                                       27.50
                                               27.50pt.
                                               27.80,27.50pt.
                                       27.80
15.20
        15.00pt.
15.31
        65.50pt.
                                       28.10
                                               28.10pt.,13.10pt.,
15.40
        15.00pt.
                                                 28.90pt.
                                       287.40
                                               28.40pt.,28.10pt.
 16/11
        16.00pt.
                                       28.51
                                               28.50pt.
16/.20 * 16.00pt.,15.00pt.
                                       28.70
                                               28.90pt.,28.10pt.,
                                                 28.40pt.
17.11* 17.10
                                              28.90pt.,28.10pt.,
,11,21
        17.90pt.
                                                 28.50pt.,29.90pt.,
17.31* 17.30
                                                 30.10pt.
317.40
        17.90pt.
17.50 17.90pt.
                                       29_10
                                              29.11pt. 29.15
17.61 ° 17.90pt.
                                       29.90
                                              29.90pt.,29.11pt.
17.71 17.90pt.
17.90
        17.90pt.,16.00pt.
                                       30.50
                                               30.10pt.,30.70pt.
                                       30.79
                                              30.70pt.,28.10pt.
20.11 20.11pt.
20.12 20.15pt.
                                              31.90pt.
                                       31.90
20.39
        20.39pt.,20.11pt.,
          20.15pt.
                                       32.90
                                              32.40,32.90,30.10pt.,
20.40
        20.42,20.49,20.11pt.
                                                31.90pt.,35.90pt.
        20.60,20.70
20.60
20.70* 20.91
                                       33.12*
                                              33.10,
20.81
        20.81,20.84
                                      33.23*
                                              33.24
20.88*
        20.87
                                       33.29
                                              33.29pt.
20.90
        20.99,20.39pt.
                                              33.50pt.
                                       33.510
21.00
        21.10,21.90
```

22.10

22.56

22.10,22.30,22.60

22.50pt.

22.59 22.50pt.

```
1968 ESIC code
 34.10
         34.10,34,90pt.
 34.30
         34.30pt.
 34.61
        33.29pt.,33.50pt
 34.64*
         34.60 ...
 34.80
         39.80pt.
 34.91*
         34.80
 34.99
         34.90pt.
 35.20°
         35.20,37.90pt.
 35.31
       35.31,35.35pt.
 35.38
         35.35pt.
 35.43
         35.41 \35.49pt.
 35,49
        35.49pt.
 35.80
         35.<u>80</u>pt.,34.30pt.
 35.90
        35.90pt.
 36.30
        36.30,35.80pt.
 36.60
        36.60,39.380pt.
/36.90
        36.90pt.
 37.71* 37.21
37.79*
        37.29
37.90, 37.90pt.,39.80pt.
3B.10
        38.10,36.90pt.
38.30
        38.30,39.80pt.
438.61*
        38.60
38.73*
        38.70
39.90
        39.90+
40.00
        40.00pt.
41.90
        41.90pt.
42.40* A2.10
43.11 none
46.10* .46.00
47.00 47.00,40.00pt.
48.11* 48.10
48.21* 48.20
48.99* 48.90
```

49.11* 49.10

```
1974
         1968 ESIC code,
50.30
         50.98,50.91pt.,52.10pt.
 50.50
         50.91pt.
 50.60
         50.60,52.10pt.
 50.70
         50.70,52-lopt.
 50.82
         50.80pt.
 50.83
         50.80pt.,52.52
 50.89
        50.80pt.
 50.90
         50.99pt.,50.80pt.
 51.10* 50.96
51.27 50.20;
51.34* 50.30
51.4* 50.40
         50.20pt.
 51.5
        50.50,07.90pt.
 51.70* 50.92
 51.80* 50.95
 51.90
        50.99pt.,50.20pt.,
           52.10pt.,59.60pt.
52.20
        52 (10pt.
        59.60pt.
52.61
152.71
        $5.90pt.
53.11* 53.10
53.31* 53.30
53.99
        53.90pt.
54.11* 54.10
55.31* 55.30
55.41* 55,40
55.90
        55.90pt.
56.11
        56.10pt:
56.21 ·
        56.20pt.
56.51* 56.50
56.61* 56.60
56∠90
        56.90,56.10pt.,56.20pt
          59.90pt.
57.40* 57.10
57.90
        57.90,53.90pt.
59.12* 59.10
59.21* 59.20
59.60* 53.60
59.90 59.90pt.,53.90pt.
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1974 1968 ESIC code 1974 1968 ESIC code 60.11 60.90pt. .73.21 73.20pt. 60.20 60.90pt. 73.30 73.30,72.90pt.,73.99pt., 60.90 60.90pt. 78.10pt.,89.90pt. 73.92pt.,73.99pt., 73.70 61.60 61.60,61.50pt. 76.00pt.,89:30pt. 61.70 61.40,61.50pt.,73.20pt., 73.91 73.91,89.90pt. 73.99pt.,75.90pt. 73.92 73.92pt. 73.93 73.93,73.99pt. 62.40* 62.10 73.99 73.99pt.,73.92pt., 62.81 62.80 79.90pt. 63.10pt. 63.11 75.90 75.90pt. 63.20 63.10pt. 63.31 63.30pt.,63.90pt. 76.00 76.00pt. 63..90 63.90pt.,63.30pt. 8.40 78.10pt. 64.14* 64.00 79.90pt.,41.90pt., 79.90 65.11pt. 65.12 70.30pt.,89.90pt. 65.16 65.11pt. 65.19 65.16,65.17,65.19, 80.10,80.90pt. 80.10 70.30pt. 80.21* 80.20 65.31* 65.30 80.90pt. 80.40 65.41* 65.40 80.50 80.90pt. 65.50pt. 65.50 80.60 80.90pt. 80.70 80.90pt. 66,11* 66.00 80.90 80.90pt. 67.00pt. 67.20 81.1r* 81.00 67.92 67.00pt. 67.98 67.00pt. 82.00 82.00pt.,75.90pt. 67.99 67.00pt.,79.90pt. 83.00 89.90pt.,70.90pt., 70.11 70.10,70.30pt. 80.90pt.,82.00pt. 70.21 70.90pt. 70.30 70.30pt. 86.71 89.90pt. 70.41 70.90pt. 86.73 89.90pt. 86.76 89.90pt. 72**]**11pt. 72.11 86.79 89.90pt. 72/15,72.90pt. 72.16 ' 72.19 70.19,72.11pt.,72.90pt. 89.11*_89.10 89.31 99.30pt. 72.31 72.30 72.41×72.40 89.90 ੴ9.90pt. 72.61* 72.60 72.90pt.,89.30pt. 72.90 90:00 none 99.99 none

Appendix - Relation of 1968 to 1974 ESIC - changes only

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1968
          1974 ESIC code
                                         1968
                                                 1974 ESIC code
  01.10
         01.20pt
                                                 23.11*
                                         23.10
  01.20
                                                 23.32,23.37,23.39
         01.50pt.
                                         23.30
 01.30 02.20pt.
01.90 01.20pt.,01.50pt.,
                                         24.10
                                                 24.11*
           ,02.20pt.,02.70pt、
                                         24.20
                                                 24.20,25.12pt.
                                                 24.30,24.50pt.,25.11pt.
                                         24.30
  07:22
         07.40,07.90pt.
         02.20pt.,02.70pt.,
  07.90
                                        . 25.11
                                                 25.11pt 25.19pt.
            07.90pt.,09.00pt.,
                                         25.12
                                                 25.12pt \
            51.50pt.
                                         25.19
                                                 25.19pt/.
 09.00
         02.70pt.,09.00pt.
                                         27.10
                                                 27.11*
                                         27.20
                                                 27.21*
  12.00
         11.00*
                                         27.50
                                                 27-50,27.80pt.
                                         27.80
                                                 27.80pt.
 13.10
         13.30,28.10pt.
  13.81)
         13.80
                                         28.10
                                                 28.10pt.,28.40pt.,
 -13.89∫
                                                   28.70pt.,28.90pt.,
                                                   30.79pt.
 15.00
         15.20,15.40,16.20pt.
                                         28.40
                                                 28.40pt.,28.70pt.
                                         28.50
                                                 28.51,28.90pt.
         16.11,16.20pt:,17.90pt.
 16.00
                                         28.90
                                                   [.90pt.,<del>2</del>8.10pt.,
                                                   28.70pt.
 17.10
         17.11*
 17.30 / 17.31*
                                         29.11
                                                 29.10pt.,29.90pt.
 17.90
         17.21,17.40,17.50,
                                         29.15
                                                 29.10pt.
           17.61,17.71,
                                         29.90
                                                 29:90pt.,28.90pt.
           17,90pt.
                                         30.10
                                                 30.50pt.,28.90pt.,
 20.11
         20.11,20.39pt.,20.40pt.
                                                   32.90pt.
 20.15
         20.12,20.39pt.
                                         30.70
                                                 30.79pt.,30.50pt.
 20.39
         20 39pt.,20.90pt.
 20.42
         20.40pt.
                                         31.90
                                                 31.90,32.90pt.
 20.49
         20.4(pt.
 20.60
         20.60
                                         32.40
                                                 32.90pt.
 20.70
                                         32.90
                                                32.90pt.
 20.81)
         20.81
 20.84
                                         33.10
                                                33.12*
 20.87
         20.88*
                                        33.24
                                                33.23*
 20.91
         20.70*
                                        33.29
                                                33.29,34.61pt.
 20.99
         20.90pt.
                                        33.50
                                                33.50,34.61pt.
 21.10
         21.00
 21.90
         22.10
(22.10)
 22.30
```

22.60*)* 22.50

22.56,22.59

```
1974 ESIC code
 1968
                                         1968
                                                _1974 ESIC code
         34.10pt.
 34.10
                                         50.20
50.30
                                                 51.22,51.90pt.
 34.30
         34.30,35.80pt.
                                                 51,30*
 34.60
         34.64*
                                         50.40
                                                 51.40*
         34.91*
 34.80
                                         50.50
                                                 51.50pt.
         34.99,34.10pt.
 34.90
                                         50.60
                                                 50.60pt.
                                                 50.70pt.
50.82,50.83pt.,
                                         50.70
 35.20
         35.20pt.
                                         50.80
45.31
         35.31pt.
                                                   50.89,50.90pt.
 35.35
         35.38,35.31pt.
                                         50.91
                                                 50.50,50.30pt.
 35.41
         35.43pt.
                                         50.92
                                                 51.70*
 35.49
         35.49,35.43pt.
                                         50.95
                                                 51.80*
 35.80
         35.80pt.,36\30pt.
                                         50.96
                                                 51.10*
 35.90 °
        35.90,32.90pt.
                                         50.98
                                                 50.30pt.
                                         50.99
                                                 50.90pt.,51.90pt.
         36.30pt.
 36.30
36.60
        36.60pt.
                                                 52.20,50.30pt.,/
                                         52.10
 36.90
        36.90,38,10pt.
                                                   50.60pt.,50.70pt.,
                                                   51.90pt.
37.21
        37.71*
                                                 50.83pt.
                                         52.52
37.29
        37.79*
37.90
        37.90pt.,24.50pt.,
                                                 53.11*
                                         53.10
           35.20pt.
                                         53.30
                                                 53.31*
                                                 59.60*1
                                         53.60
38.10
        38.10pt.
                                         53.90
                                                 53.99,57.90pt.,59.90pt.
38.30
38.60
        38.30pt.
        38-61*
                                        54.10 54.11*
38.70
        38.73*
                                        55.30.
                                                55.31*
39.80
        34.80,36.60pt.
                                        55\40
55.90
                                                55.41*
          37.90pt.,38.30pt.,
                                                55.90,52.71
39:904
        39.90
                                        56.10
                                                56.11,56.90pt.
40.00
        40.00,47.00pt.
                                        56.20
                                                56.21,56.90pt.
                                        56.50
                                                56:51*
41.90
       ·41.90,79.90pt.
                                       .56.60
                                                56.61*
                                                56.90pt.
                                        56.90
42.10
           40*
                                        57.10
                                                57.40*
46.00
        46.10*
                                        57.90
                                                57.90pt.
        47.00pt.
47.00
                                        59.10
                                                59.12*
                                        59.20
                                                59.21*
48.10
        48.11*
                                                52.61,51.90pt.
                                        59.60
        48.21*
48.20
                                        59.90
                                                59.90pt.,56.90pt.
48.90
        48.99*
49.10
        49.11*
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1968
         1974 ESIC code
                                         1968
                                                 1974 ESIC code
 60.90
         60.11,60.20,60.90
                                         73.20
                                                73.21,61.70pt.
                                         73.30
                                                 73.30pt.
 61.40
         61.70pt.
                                         73.91
                                                 73.91pt.
 61.50
         61.70pt,,61.60pt.
                                                 73.92,73.70pt.,73.99pt.
                                         73.92
 61.60
         61.60pt.
                                         7.3.93
                                                 73.93pt.
                                         73.99
                                                 73.99pt.,61.70pt.,
 62.10
         62,40
                                                   73.30pt.,73.70pt.,
 62,80
         62.81*
                                                   73.93pt.
         63.11,63.20
 63.10
                                         75.90
                                                75.90,61.70pt.,
         63.31pt.,63.90pt.
63.90pt.,63.31pt.
 63.30
                                                   82.00pt.
 63.90
                                         76.00
                                                76.00,73.70pt.
 64.00 ~64.11*
                                        78.10
                                                78.40,73.30pt.
 65.11
        65.12,65.16
        65.19pt.
 65.16
                                        79.90
                                                79.90pt.,67.99pt.,
        65.19pt.
 65.17
                                                  73.99pt.
 65.19
        65.19pt.
 65.30
        65.31*
                                        80.10
                                                80.10pt.
        65.41*
 65.40
                                        80.20
                                                80.21*
 65.50
        65.50,15.31
                                        80.90
                                                80.90,80.10pt.,80.40,
                                                  80.50,80.60,80.70,
 66.00
        66.11*
                                                  83.00pt.
 67.00
        67.20,67.92,67.98,
                                        81.00
                                                81.11*
          67.99pt.
                                        82.00
                                                82.00pt.,83.00pt.
        70.11pt.
70.10
       70.30,65.19pt.,70 11pt
70.30
                                        89.10
           79.90pt.
                                                89.31,72.90pt.,73.70pt
89.90,07.90pt.,73.80pt.,
                                        89.30
70.90
        70.21,70.41,83.00pt.
                                        89.90
                                                  73.91pt.,79.90pt.,
72.11
        72.11,72.19pt.
                                                  83.00pt.,86.71,86.73,
72.15
        72.16pt.
                                                  86,76,86.79
72.19
        72.19pt.
72.30
        72.31*
                                        none
                                               43.11 ...
72.40
        72.41*
                                        none
                                               90.00
7.2.60
        72.61*
                                        none -
                                               99.99
72.90
        72.90pt., 72.16pt.,
          72.19pt.,73.30pt.
```

^{*} Codes changed, but content of industry unchanged + Mortician's goods distributed to several industries